



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

44 Rosebud 0865 Birney Elementary

0789 Birney Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	71,503.90	71,503.90	0.00	0.00	0.00	0.00
25XX Support Services - Business	7,633.39	0.00	7,633.39	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	10,308.98	10,308.98	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,657.00	1,657.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,516.13	0.00	0.00	1,516.13	0.00	0.00
Totals	92,619.40	83,469.88	7,633.39	1,516.13	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	92,619.40					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A					<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0789 Birney Elem	Indirect/Direct	7,633.39 / 83,469.88		9.15%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0789 Birney Elem	0.1557	0.0921	0.0955	0.0979	9.15%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0789 Birney Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0789 Birney Elem	0.1557	0.0921	0.0955	0.0979	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0789 Birney Elem				10.12%	

Line F Average of LE's contained under one School System Code (SS)	<u>2016</u>	<u>SS Reclaasified Rate</u>
0865 Birney Elementary	Your Preliminary Rate by School System (SS) is:	10.12%
This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

44 Rosebud 0866 Forsyth Public Schools

0790 Forsyth Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,453,612.59	1,453,612.59	0.00	0.00	0.00	0.00
21XX Support Services - Students	50,834.05	43,816.05	0.00	7,018.00	0.00	0.00
221X Improvement of Instruction Services	83,287.01	82,209.01	0.00	1,078.00	0.00	0.00
222X Educational Media Services	87,745.73	87,745.73	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	115,140.87	115,140.87	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	192,634.91	192,634.91	0.00	0.00	0.00	0.00
25XX Support Services - Business	112,196.35	0.00	112,196.35	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	250,734.05	211,362.05	0.00	39,372.00	0.00	0.00
27XX Student Transportation Services	233,084.41	182,344.41	0.00	50,740.00	0.00	0.00
31XX Food Services	145,612.97	145,612.97	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,360.59	7,360.59	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	36,868.47	36,868.47	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	42,536.00	5,607.00	0.00	36,929.00	0.00	0.00
Totals	2,811,648.00	2,564,314.65	112,196.35	135,137.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,811,648.00					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

44 Rosebud 0866 Forsyth Public Schools

0791 Forsyth H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	773,627.02	773,627.02	0.00	0.00	0.00	0.00
21XX Support Services - Students	27,403.71	13,774.71	0.00	13,629.00	0.00	0.00
221X Improvement of Instruction Services	76,254.69	74,097.69	0.00	2,157.00	0.00	0.00
222X Educational Media Services	47,544.50	47,544.50	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	94,517.03	94,517.03	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	101,805.88	101,805.88	0.00	0.00	0.00	0.00
25XX Support Services - Business	46,834.00	0.00	46,834.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	227,499.94	227,499.94	0.00	0.00	0.00	0.00
27XX Student Transportation Services	145,091.19	95,851.19	0.00	49,240.00	0.00	0.00
31XX Food Services	16,000.00	16,000.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	44,907.84	44,907.84	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	150,159.20	150,159.20	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	18,904.00	0.00	0.00	18,904.00	0.00	0.00
Totals	1,770,549.00	1,639,785.00	46,834.00	83,930.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,770,549.00					

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*		Requested Reclassified Rate**	
LE 0790 Forsyth Elem		Indirect/Direct	112,196.35 / 2,564,314.65	4.38%				
LE 0791 Forsyth H S		Indirect/Direct	46,834.00 / 1,639,785.00	2.86%				
Line B Preliminary Indirect Cost Rates			LE	2012	2013	2014	2015	2016
			0790 Forsyth Elem	0.0470	0.0333	0.0348	0.0352	4.38%
			0791 Forsyth H S	0.0278	0.0333	0.0348	0.0352	2.86%
Line C Approved Indirect Cost Rates			LE	2012	2013	2014	2015	2016
			0790 Forsyth Elem	0.0529	0.0333	0.0348	0.0352	
			0791 Forsyth H S	0.0329	0.0333	0.0348	0.0352	
Line D Higher of Preliminary or Approved Indirect Cost Rates			LE	2012	2013	2014	2015	2016
			0790 Forsyth Elem	0.0529	0.0333	0.0348	0.0352	
			0791 Forsyth H S	0.0329	0.0333	0.0348	0.0352	
Line E Five Year Average with 5% Discount			LE				2016	LE Reclaasified Rate
			0790 Forsyth Elem				3.80%	
			0791 Forsyth H S				3.13%	
Line F Average of LE's contained under one School System Code (SS)							2016	SS Reclaasified Rate
0866 Forsyth Public Schools			Your Preliminary Rate by School System (SS) is:				3.47%	
This same rate is applied to both EL and HS in the same SS								

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

44 Rosebud 0867 Lame Deer Public Schools

0792 Lame Deer Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,967,246.82	2,967,246.82	0.00	0.00	0.00	0.00
21XX Support Services - Students	367,971.24	367,971.24	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	39,478.25	39,478.25	0.00	0.00	0.00	0.00
222X Educational Media Services	16,931.41	16,931.41	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	429,987.66	429,987.66	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	323,403.13	323,403.13	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	10,367.64	0.00	10,367.64	0.00	0.00	0.00
25XX Support Services - Business	484,600.73	0.00	484,600.73	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	622,095.80	594,895.80	0.00	27,200.00	0.00	0.00
27XX Student Transportation Services	273,641.07	273,641.07	0.00	0.00	0.00	0.00
31XX Food Services	372,285.62	372,285.62	0.00	0.00	0.00	0.00
33XX Community Services	54,382.14	54,382.14	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,182.25	6,182.25	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	47,257.69	47,257.69	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	19,030.54	0.00	0.00	19,030.54	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	43,847.70	0.00	0.00	0.00	43,847.70	0.00
Totals	6,078,709.69	5,493,663.08	494,968.37	46,230.54	43,847.70	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	6,078,709.69					

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

44 Rosebud 0867 Lame Deer Public Schools

1230 Lame Deer H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,720,051.65	1,720,051.65	0.00	0.00	0.00	0.00
21XX Support Services - Students	144,573.72	144,573.72	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	22,622.08	22,622.08	0.00	0.00	0.00	0.00
222X Educational Media Services	1,051.75	1,051.75	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	108,502.29	108,502.29	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	184,502.58	184,502.58	0.00	0.00	0.00	0.00
25XX Support Services - Business	167,235.63	0.00	167,235.63	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	238,759.14	238,759.14	0.00	0.00	0.00	0.00
27XX Student Transportation Services	114,410.65	114,410.65	0.00	0.00	0.00	0.00
31XX Food Services	17,677.95	17,677.95	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,166.55	2,166.55	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	115,007.92	115,007.92	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	16,608.18	0.00	0.00	0.00	16,608.18	0.00
Totals	2,853,170.09	2,669,326.28	167,235.63	0.00	16,608.18	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,853,170.09					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
LE 0792 Lame Deer Elem		Indirect/Direct	494,968.37 / 5,493,663.08	9.01%		
LE 1230 Lame Deer H S		Indirect/Direct	167,235.63 / 2,669,326.28	6.27%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0792 Lame Deer Elem	0.0565	0.0578	0.0566	0.0607	9.01%
	1230 Lame Deer H S	0.0613	0.0578	0.0566	0.0607	6.27%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0792 Lame Deer Elem	0.0000	0.0000	0.0566	0.0607	
	1230 Lame Deer H S	0.0000	0.0000	0.0566	0.0607	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0792 Lame Deer Elem	0.0565	0.0578	0.0566	0.0607	
	1230 Lame Deer H S	0.0613	0.0578	0.0566	0.0607	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0792 Lame Deer Elem	6.11%	
	1230 Lame Deer H S	5.68%	

Line F Average of LE's contained under one School System Code (SS)	2016	SS Reclaasified Rate
0867 Lame Deer Public Schools	5.90%	

Your Preliminary Rate by School System (SS) is:
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Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

44 Rosebud 0869 Rosebud Public Schools

0795 Rosebud K-12

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	780,213.86	780,213.86	0.00	0.00	0.00	0.00
21XX Support Services - Students	11,806.86	11,806.86	0.00	0.00	0.00	0.00
222X Educational Media Services	16,195.99	16,195.99	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	119,353.96	119,353.96	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	27,111.41	27,111.41	0.00	0.00	0.00	0.00
25XX Support Services - Business	100,373.89	26,795.73	73,578.16	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	178,126.06	178,126.06	0.00	0.00	0.00	0.00
27XX Student Transportation Services	157,712.14	147,712.14	0.00	10,000.00	0.00	0.00
31XX Food Services	58,232.94	58,232.94	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,677.96	4,677.96	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	31,270.76	31,270.76	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	185,855.38	0.00	0.00	185,855.38	0.00	0.00
Totals	1,670,931.21	1,401,497.67	73,578.16	195,855.38	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,670,931.21					

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0795 Rosebud K-12	Indirect/Direct	73,578.16 / 1,401,497.67	5.25%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0795 Rosebud K-12	0.1446	0.0765	0.1284	0.1067	5.25%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0795 Rosebud K-12	0.0000	0.0000	0.1284	0.1067	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0795 Rosebud K-12	0.1446	0.0765	0.1284	0.1067	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0795 Rosebud K-12				9.67%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0869 Rosebud Public Schools	Your Preliminary Rate by School System (SS) is:	9.67%	
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Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

44 Rosebud 0870 Colstrip Public Schools

0796 Colstrip Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	3,266,033.15	3,266,033.15	0.00	0.00	0.00	0.00
21XX Support Services - Students	348,279.37	348,279.37	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	110,288.81	110,288.81	0.00	0.00	0.00	0.00
222X Educational Media Services	512,774.21	501,581.78	0.00	11,192.43	0.00	0.00
23XX Support Services - General Administration	109,411.85	109,411.85	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	329,896.04	329,896.04	0.00	0.00	0.00	0.00
25XX Support Services - Business	145,569.90	60.10	145,509.80	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	759,730.14	759,730.14	0.00	0.00	0.00	0.00
27XX Student Transportation Services	365,485.69	261,335.69	0.00	104,150.00	0.00	0.00
31XX Food Services	472,387.88	472,387.88	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	48,910.74	48,910.74	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	94,326.45	94,326.45	0.00	0.00	0.00	0.00
Totals	6,563,094.23	6,302,242.00	145,509.80	115,342.43	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	6,563,094.23					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

44 Rosebud 0870 Colstrip Public Schools

0797 Colstrip H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,836,124.45	1,822,625.46	0.00	13,498.99	0.00	0.00
21XX Support Services - Students	130,972.66	130,972.66	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	63,470.47	63,470.47	0.00	0.00	0.00	0.00
222X Educational Media Services	337,060.54	329,598.92	0.00	7,461.62	0.00	0.00
23XX Support Services - General Administration	74,043.12	74,043.12	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	223,613.64	223,613.64	0.00	0.00	0.00	0.00
25XX Support Services - Business	93,436.20	0.00	93,436.20	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	535,272.17	535,272.17	0.00	0.00	0.00	0.00
27XX Student Transportation Services	326,632.74	222,482.74	0.00	104,150.00	0.00	0.00
31XX Food Services	82,737.88	82,737.88	0.00	0.00	0.00	0.00
33XX Community Services	1,024.50	1,024.50	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	76,644.22	76,644.22	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	210,450.73	210,450.73	0.00	0.00	0.00	0.00
Totals	3,991,483.32	3,772,936.51	93,436.20	125,110.61	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,991,483.32					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

Line A			2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 0796 Colstrip Elem	Indirect/Direct 145,509.80 / 6,302,242.00	2.31%		
	LE 0797 Colstrip H S	Indirect/Direct 93,436.20 / 3,772,936.51	2.48%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0796 Colstrip Elem	0.0299	0.0286	0.0286	0.0285	2.31%
	0797 Colstrip H S	0.0320	0.0286	0.0286	0.0285	2.48%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0796 Colstrip Elem	0.0000	0.0000	0.0000	0.0000	
	0797 Colstrip H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0796 Colstrip Elem	0.0299	0.0286	0.0286	0.0285	
	0797 Colstrip H S	0.0320	0.0286	0.0286	0.0285	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0796 Colstrip Elem	2.64%	
	0797 Colstrip H S	2.71%	

Line F Average of LE's contained under one School System Code (SS)	2016	SS Reclaasified Rate
0870 Colstrip Public Schools	2.68%	

Your Preliminary Rate by School System (SS) is:
This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

44 Rosebud 0872 Ashland Elementary

0800 Ashland Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	860,566.16	860,566.16	0.00	0.00	0.00	0.00
21XX Support Services - Students	90,700.71	90,700.71	0.00	0.00	0.00	0.00
22XX Educational Media Services	1,203.87	1,203.87	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	52,929.71	52,929.71	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	80,284.74	80,284.74	0.00	0.00	0.00	0.00
25XX Support Services - Business	51,019.52	0.00	51,019.52	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	172,908.58	172,908.58	0.00	0.00	0.00	0.00
27XX Student Transportation Services	39,737.97	39,737.97	0.00	0.00	0.00	0.00
31XX Food Services	68,893.09	68,893.09	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	716.12	716.12	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	5,196.66	5,196.66	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	70,157.26	0.00	0.00	0.00	70,157.26	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,440.00	5,440.00	0.00	0.00	0.00	0.00
Totals	1,499,754.39	1,378,577.61	51,019.52	0.00	70,157.26	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,499,754.39					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A					<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0800 Ashland Elem	Indirect/Direct	51,019.52 / 1,378,577.61		3.70%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0800 Ashland Elem	0.0215	0.0375	0.0386	0.0351	3.70%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0800 Ashland Elem	0.0215	0.0375	0.0386	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0800 Ashland Elem	0.0215	0.0375	0.0386	0.0351	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0800 Ashland Elem				3.22%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0872 Ashland Elementary	Your Preliminary Rate by School System (SS) is:	3.22%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

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Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.